

1-1 By: Zaffirini S.B. No. 31
 1-2 (In the Senate - Filed November 10, 2014; January 26, 2015,
 1-3 read first time and referred to Committee on Finance;
 1-4 March 17, 2015, reported favorably by the following vote: Yeas 15,
 1-5 Nays 0; March 17, 2015, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Nelson	X			
1-8 Hinojosa	X			
1-9 Bettencourt	X			
1-10 Eltife	X			
1-11 Hancock	X			
1-12 Huffman	X			
1-13 Kolthorst	X			
1-14 Nichols	X			
1-15 Schwertner	X			
1-16 Seliger	X			
1-17 Taylor of Galveston	X			
1-18 Uresti	X			
1-19 Watson	X			
1-20 West	X			
1-21 Whitmire	X			

1-23 A BILL TO BE ENTITLED
 1-24 AN ACT

1-25 relating to the authority of certain volunteer firefighter and
 1-26 emergency services organizations to hold tax-free sales or
 1-27 auctions.

1-28 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-29 SECTION 1. Section 151.310, Tax Code, is amended by adding
 1-30 Subsection (c-1) to read as follows:

1-31 (c-1) Notwithstanding Subsection (c), an organization that
 1-32 qualifies for an exemption under Subsection (a)(4) may hold 10
 1-33 tax-free sales or auctions during a calendar year. Each tax-free
 1-34 sale or auction may continue for not more than 72 hours. The
 1-35 storage, use, or consumption of a taxable item that is acquired from
 1-36 a qualified organization at a tax-free sale or auction and that is
 1-37 exempted under this subsection from the taxes imposed by Subchapter
 1-38 C is exempted from the use tax imposed by Subchapter D until the
 1-39 item is resold or subsequently transferred. If an organization
 1-40 that qualifies for an exemption under Subsection (a)(4) jointly
 1-41 holds a tax-free sale or auction with one or more other exempt
 1-42 organizations, the tax-free sale or auction is considered to be one
 1-43 of the organization's 10 tax-free sales or auctions authorized by
 1-44 this subsection during that calendar year.

1-45 SECTION 2. The change in law made by this Act does not
 1-46 affect tax liability accruing before the effective date of this
 1-47 Act. That liability continues in effect as if this Act had not been
 1-48 enacted, and the former law is continued in effect for the
 1-49 collection of taxes due and for civil and criminal enforcement of
 1-50 the liability for those taxes.

1-51 SECTION 3. This Act takes effect immediately if it receives
 1-52 a vote of two-thirds of all the members elected to each house, as
 1-53 provided by Section 39, Article III, Texas Constitution. If this
 1-54 Act does not receive the vote necessary for immediate effect, this
 1-55 Act takes effect September 1, 2015.

1-56 * * * * *